

Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and

the Highway Cash Fund.

Retailers receive a commission of 2% upon the first \$5,000 dollars collected and .5% upon amounts in excess of \$5,000 to offset collection costs.

Table 22 – Compressed Fuels Net Taxable Gallons and Net Tax Due

Month	2006 Taxable Gallons	2005 Taxable Gallons	Percent Increase or (Decrease)	2006 Tax Due	2005 Tax Due	Percent Increase or (Decrease)
January	100,717	71,033	41.79%	\$25,902	\$17,713	46.23%
February	68,495	65,629	4.37	17,591	16,401	7.26
March	126,876	129,628	-2.12	32,569	32,328	0.75
April	80,517	102,998	-21.83	20,695	25,744	-19.61
May	69,492	89,481	-22.34	17,818	22,370	-20.35
June	129,489	94,841	36.53	33,293	23,635	40.86
July	88,474	81,654	8.35	23,611	20,308	16.26
August	88,794	89,540	-0.83	23,692	22,295	6.27
September	93,876	113,379	-17.20	24,966	28,169	-11.37
October	95,251	51,835	83.76	25,417	12,877	97.38
November	82,150	111,855	-26.56	21,902	27,909	-21.52
December	121,067	127,747	-5.23	32,215	31,738	1.50
Total	1,145,198	1,129,620	1.38%	\$299,671	\$281,487	6.46%

Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

Table 23 – Petroleum Release Remedial Action Fee

	Gallons Subject to the Fee		2006 Total Gallons	2005 Total Gallons	2006 Total Fee
	Motor Vehicle Fuels	Other Petroleum Products			
January	62,536,329	91,598,688	154,135,017	136,207,389	\$837,656
February	61,553,559	77,150,770	138,704,329	134,850,594	785,458
March	65,916,582	91,775,656	157,692,238	164,954,036	868,609
April	67,435,402	90,452,050	157,887,452	156,126,896	878,309
May	72,249,704	100,779,660	173,029,364	172,010,151	952,625
June	73,321,065	102,244,547	175,565,612	183,053,462	966,651
July	72,107,279	113,845,434	185,952,713	189,245,613	990,538
August	73,774,060	100,345,069	174,119,129	188,736,893	965,036
September	67,699,568	92,825,040	160,524,608	161,221,468	887,802
October	71,097,412	105,755,558	176,852,970	157,485,133	957,166
November	68,957,949	89,355,485	158,313,434	152,160,517	888,634
December	69,033,538	76,770,578	145,804,116	152,139,923	854,192
Total	825,682,447	1,132,898,535	1,958,580,982	1,948,192,075	\$10,832,676